

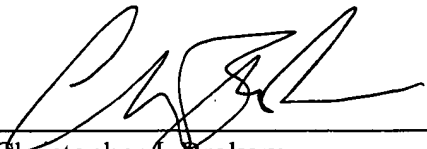
## CONCLUSION

No fee is believed to be required with the filing of this response. However, if such is not the case and a fee is due, the Commissioner is hereby authorized to charge Lyon & Lyon Deposit Account No. 12-2475 for the amount due.

Respectfully submitted,

LYON & LYON LLP

Dated: February 6, 2001

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